

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1670 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning
- 3 taxation.
- 4 Page 1, between the enacting clause and line 1, begin a new
- 5 paragraph and insert:
- 6 "SECTION 1. IC 6-1.1-12-2, AS AMENDED BY P.L.144-2008,
- 7 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JANUARY 1, 2009 (RETROACTIVE)]; Sec. 2. (a) Except as provided
- 9 in section 17.8 of this chapter and subject to section 45 of this chapter,
- 10 a person who desires to claim the deduction provided by section 1 of
- 11 this chapter must file a statement in duplicate, on forms prescribed by
- 12 the department of local government finance, with the auditor of the
- 13 county in which the real property, mobile home not assessed as real
- 14 property, or manufactured home not assessed as real property is
- 15 located. With respect to real property, the statement must be filed
- 16 ~~during~~ **before January 10 of the year that immediately succeeds** the
- 17 year for which the person wishes to obtain the deduction. With respect
- 18 to a mobile home that is not assessed as real property or a
- 19 manufactured home that is not assessed as real property, the statement
- 20 must be filed during the twelve (12) months before March 31 of each
- 21 year for which the individual wishes to obtain the deduction. The
- 22 statement may be filed in person or by mail. If mailed, the mailing must
- 23 be postmarked on or before the last day for filing. In addition to the
- 24 statement required by this subsection, a contract buyer who desires to

claim the deduction must submit a copy of the recorded contract or recorded memorandum of the contract, which must contain a legal description sufficient to meet the requirements of IC 6-1.1-5, with the first statement that the buyer files under this section with respect to a particular parcel of real property. Upon receipt of the statement and the recorded contract or recorded memorandum of the contract, the county auditor shall assign a separate description and identification number to the parcel of real property being sold under the contract.

(b) The statement referred to in subsection (a) must be verified under penalties for perjury, and the statement must contain the following information:

(1) The balance of the person's mortgage or contract indebtedness on the assessment date of the year for which the deduction is claimed.

(2) The assessed value of the real property, mobile home, or manufactured home.

(3) The full name and complete residence address of the person and of the mortgagee or contract seller.

(4) The name and residence of any assignee or bona fide owner or holder of the mortgage or contract, if known, and if not known, the person shall state that fact.

(5) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(6) A brief description of the real property, mobile home, or manufactured home which is encumbered by the mortgage or sold under the contract.

(7) If the person is not the sole legal or equitable owner of the real property, mobile home, or manufactured home, the exact share of the person's interest in it.

(8) The name of any other county in which the person has applied for a deduction under this section and the amount of deduction claimed in that application.

(c) The authority for signing a deduction application filed under this section may not be delegated by the real property, mobile home, or manufactured home owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract, or in a separate instrument.

SECTION 2. IC 6-1.1-12-44, AS ADDED BY P.L.144-2008, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

(1) that is submitted:

(A) as a paper form; or

(B) electronically;

~~on or before December 31 of~~ **during** a calendar year **or before**

**January 10 of the immediately succeeding calendar year** to the county assessor by or on behalf of the purchaser of a homestead (as defined in IC 6-1.1-20.9-1) assessed as real property;

(2) that is accurate and complete;

(3) that is approved by the county assessor as eligible for filing with the county auditor; and

(4) that is filed:

(A) as a paper form; or

(B) electronically;

with the county auditor by or on behalf of the purchaser;

constitutes an application for the deductions provided by sections 26, 29, 33, and 34 of this chapter with respect to property taxes first due and payable in the ~~calendar year that~~ immediately ~~succeeds the~~ **succeeding** calendar year referred to in subdivision (1).

(b) Except as provided in subsection (c), if:

(1) the county auditor receives in a calendar year a sales disclosure form that meets the requirements of subsection (a); and

(2) the homestead for which the sales disclosure form is submitted is otherwise eligible for a deduction referred to in subsection (a);

the county auditor shall apply the deduction to the homestead for property taxes first due and payable in the calendar year for which the homestead qualifies under subsection (a) and in any later year in which the homestead remains eligible for the deduction.

(c) Subsection (b) does not apply if the county auditor, after receiving a sales disclosure form from or on behalf of a purchaser under subsection (a)(4), determines that the homestead is ineligible for the deduction.

SECTION 3. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]

**(a) A sales disclosure form filed in January 2009, with respect to a real property conveyance in 2008, constitutes an application for one (1) or more of the deductions listed in IC 6-1.1-12-44(a), as amended by this act, with respect to the real property in the manner the sales disclosure form would have served as a deduction application if IC 6-1.1-12-44(a), as amended by this act, had been in effect in 2008.**

**(b) This SECTION expires January 1, 2010."**

Renumber all SECTIONS consecutively.

(Reference is to HB 1670 as printed February 20, 2009.)

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Representative Clere